

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 17245
[Redacted],)	
)	DECISION
Petitioners.)	
_____)	

On February 19, 2003, the Income Tax Audit Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), denying a refund of income tax for taxable year 1997 in the amount of \$41.

The taxpayers filed a timely appeal. They did not request a hearing and did not submit additional information. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

The Bureau selected the taxpayer's 1997 Idaho income tax return for review along with subsequent years that had not been filed. The Bureau's review was to determine the taxpayers' filing requirements as the taxpayers had not filed Idaho returns after 1997. The taxpayers' 1997 return was an Idaho resident return with a tax due of \$2,992 that had not been paid.

In response to the inquiry, the taxpayers submitted an amended 1997 Idaho income tax return, a copy of their federal return, and a copy of their [Redacted] return. The amended return changed the taxpayers' residency status from resident to nonresident. After the Bureau reviewed the taxpayer's federal return and accompanying schedules along with the taxpayers' [Redacted] non-resident/part year resident return, the Bureau sent the taxpayers a letter disallowing the amended return. The deficiency notice was then sent to advise the taxpayers of the intent to deny the refund shown in the amended return. The taxpayers appealed that determination.

The taxpayer's file was transferred to the Legal/Tax Policy Division for administrative

review. Neither of the taxpayers responded to a letter from the Tax Appeals Specialist advising them of their appeal rights.

The taxpayers submitted a 1997 amended Idaho return to change their residency status to that of nonresident. They stated in an explanation of the changes that they did not live or work in Idaho in 1997. Their income was derived from work in the states of [Redacted] and [Redacted]. However, all indications are that the taxpayers were, for tax purposes, Idaho residents in 1997. The records retained by the Idaho Department of Labor and Idaho Transportation Department confirm residency status as well as the fact the taxpayers claimed away from home expenses [Redacted]. The taxpayers' [Redacted] return was filed as part-year residents. They furnished no verification of their living or working in the state of [Redacted]. The taxpayers have furnished no documents as evidence of their status as nonresidents of Idaho in 1997

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of their argument, the taxpayers have failed to meet their burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination directed to [Redacted] dated February 19, 2003, is hereby APPROVED, AFFIRMED, and MADE FINAL.

An explanation of taxpayers' right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2003.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this _____ day of _____, 2003, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]_____